

HOUSE BILL NO. HB0217

College tuition-property tax credit.

Sponsored by: Representative(s) Esquibel, K., Bonner,
Hales, Shepperson and Zwonitzer, Dv. and
Senator(s) Esquibel, F., Geis, Landen and
Sessions

A BILL

for

1 AN ACT relating to taxation and revenue; granting a college
2 tuition home owner's property tax credit as specified;
3 providing procedures; providing definitions; and providing
4 for an effective date.

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6 *Be It Enacted by the Legislature of the State of Wyoming:*

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8 **Section 1.** W.S. 39-13-109(d) by creating a new
9 paragraph (ii) is amended to read:

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11 **39-13-109. Taxpayer remedies.**

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13 (d) Credits. The following shall apply:

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1 (ii) The following shall apply to the college
2 tuition home owner's tax credit:

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4 (A) An applicant who has a limited income
5 and who occupies a specified homestead as his home and
6 principal residence and is enrolled as a full-time student
7 at the University of Wyoming or any community college in
8 this state is entitled to a property tax credit in the
9 amount provided by subparagraph (D) of this paragraph. No
10 more than one (1) home owner's tax credit shall be allowed
11 on the same piece of property during any year;

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13 (B) An applicant who wishes to claim a
14 college tuition home owner's tax credit shall file a claim
15 under penalties of perjury with the county assessor on or
16 before the fourth Monday in May on forms provided by the
17 department of revenue. The forms may be mailed to property
18 owners and may be published in a newspaper by county
19 assessors and the mailed or published form may be filled
20 out and returned by mail or in person to county assessors.
21 The applicant shall list the property claimed to be subject
22 to the tax credit, state that the property is the principal
23 place of residence of the applicant and state that no other
24 college tuition home owner's claims have been or will be

1 submitted by the applicant during the remainder of the
2 calendar year. False claims are punishable as provided by
3 W.S. 6-5-303;

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5 (C) In completing the assessment roll of
6 the county the county assessor shall indicate the assessed
7 value used as a base for computation of the college tuition
8 home owner's tax credit and the county treasurer shall
9 collect from the property owner the amount of tax due minus
10 the amount of tax credit allowed. On or before September 1,
11 county assessors shall certify the credits granted pursuant
12 to this section to the department. The county treasurer
13 shall distribute to each governmental entity the amount of
14 property tax approved for distribution to that entity,
15 minus the loss due to the tax credit;

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17 (D) The tax credit under subparagraph (A)
18 of this paragraph is the equivalent of one (1) credit hour
19 at the university or community college in which the home
20 owner is enrolled as a full-time student. The amount of
21 the credit hour shall be certified by the university or the
22 community college to the department of revenue;

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24 (E) As used in this paragraph:

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(I) "Applicant" means:

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(1) A person who occupies and owns a homestead either solely or jointly with his spouse;

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(2) A person who occupies a homestead as a vendee in possession under a contract of sale;

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(3) A person who occupies a homestead owned by a corporation primarily formed for the purpose of farming or ranching if the person is a shareholder or is related to a shareholder of the corporation; or

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(4) A person who occupies a homestead owned by a partnership primarily formed for the purpose of farming or ranching if the person is a partner or is related to a partner in the partnership.

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(II) "Dwelling" means a house, trailer house, mobile home, transportable home or other dwelling place;

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(III) "Limited income" means not to exceed a maximum gross monthly household income at or below three hundred percent (300%) of the federal poverty level for a household of four (4) as adjusted annually by the comparative cost-of-living index for the respective county as determined by the division of economic analysis, department of administration and information.

Section 2. This act shall apply to property taxes assessed on or after January 1, 2010.

Section 3. This act is effective July 1, 2009.

(END)